

Dr. MARTIN KAMIL HOLZHACKER

Associate Professor

The Eli Broad College of Business
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EDUCATION

- 2012 **WHU – Otto Beisheim School of Management, Vallendar, Germany**
Doctoral degree (Dr. rer. pol.) in business administration (*summa cum laude*)
- 2009 **University of Mannheim, Germany**
Diploma degree (Master of Science equivalent) in business administration

ACADEMIC APPOINTMENTS

- Since 2020 **Michigan State University**
Associate professor, *Department of Accounting & Information Systems*
- 2014 – 2020 **Michigan State University**
Assistant professor, *Department of Accounting & Information Systems*
- 2012 – 2014 **Erasmus University, Rotterdam, The Netherlands**
Assistant professor, *Department of Accounting & Control*
- 2011 **Michigan State University**
Visiting scholar, *Department of Accounting & Information Systems*

RESEARCH INTERESTS

Cost management, target setting, performance measurement and contracting

REFEREED PUBLICATIONS

- “Direct and Spillover Effects of Quality Disclosure Regulation: Evidence from California Hospitals” with A. Deore and R. Krishnan, *Management Science* (2024), 70 (4), 2477-2496. [\[link\]](#) [FT*]
- “Calculative Trust and Interfirm Contracts”, with A. Susarla and R. Krishnan, *Management Science* (2020), 66 (11), 5465-5484. [\[link\]](#) [FT*]
- “Relative Target Setting and Cooperation“, with S. Kramer, M. Matejka, and N. Hoffmeister, *Journal of Accounting Research* (2019), 57 (1), 211-239. [\[link\]](#) [FT*]
- “Relative Performance Evaluation and the Ratchet Effect“, with P. Casas-Arce, M. Matejka and M.D. Mahlendorf, *Contemporary Accounting Research* (2018), 35 (4), 1702-1731. [\[link\]](#) [FT*]
- “Unraveling the Black Box of Cost Behavior: an Empirical Investigation of Risk Drivers, Managerial Resource Procurement, and Cost Elasticity“, with R. Krishnan and M.D. Mahlendorf, *The Accounting Review* (2015), 90 (6), 2305-2336. [\[link\]](#) [FT*]
- “The Impact of Changes in Regulation on Cost Behavior“, with R. Krishnan and M.D. Mahlendorf, *Contemporary Accounting Research* (2015), 32 (2), 534-566. [\[link\]](#) [FT*]

WORKING PAPERS

- “Property Rights Restrictions and Self-Employed Workers: Evidence from For-Hire Owner-Operators in U.S. Trucking”, with H. Lochramirez, J. Miller, and A. Scott, *minor revision*
- “The Strategic Value of Rigid Cost Structures”, with M. Artz and A. Hoppe, *1st round revise and resubmit*
- “Incentive and Sorting Effects of Challenging Targets”, with M. Artz, J. Böke, and M. Matejka

AWARDS

Broad College Executive MBA Teaching Excellence Award	2021
AAA Best Early Career Researcher in Management Accounting Award	2017
Department of Accounting & Information Systems Faculty Excellence in Research Award	2017
Journal of Management Accounting Research (JMAR) Outstanding Reviewer Award	2017
AAA Management Accounting Section (MAS) Outstanding Doctoral Dissertation Award – Runner-up	2013

PRESENTATIONS AND PROFESSIONAL SERVICE

Invited research seminars

National University of Singapore, Tilburg University	2023
University of North Carolina-Wilmington, Georgetown University, University of Wisconsin-Madison	2022
KU Leuven	2021
University of Iowa, University of Southern California	2020
Tulane University	2019
University of Southern Denmark	2018
University of Mannheim, Queen’s University	2017
Goethe University Frankfurt, Michigan State University	2014
Erasmus University Rotterdam, University of Würzburg	2012
Michigan State University	2011

Conference participation

Inaugural Columbia Management Accounting Conference, attendant	2024
Labor and Accounting Group Conference, attendant	2024
University of Illinois-Urbana Champaign Emerging Management Accounting Scholar Conference	
attendant	2024
presenter	2022
AAA Management Accounting Section Meeting	
attendant	2013-24
presenter	2013-14, 2017
discussant	2013-14, 2017-19
reviewer	2013-19
GMARS (Global Management Accounting Research Symposium), discussant	2015-16, 2018, 2022
Doctoral Consortium of the AAA Management Accounting Section Meeting, panelist	2020
Midwest Accounting Research Conference, presenter	2019
University of Illinois-Chicago Accounting Conference, attendant	2018, 2019
PCAOB/JAR Conference on Auditing and Capital Markets, attendant	2017
AAA Annual Meeting	
attendant	2017
presenter	2011

European Accounting Symposium for Young Scholars (EASYS), presenter	2017
EIASM New Directions in Management Accounting Research, presenter and discussant	2014
Annual Conference of Management Accounting Research, WHU-Otto Beisheim School of Management, presenter	2011, 2014
Contemporary Accounting Research Conference attendant	2014
Contemporary Accounting Research Conference presenter	2012
Accounting Conference, Temple University, presenter	2013
European Accounting Association Annual Conference, presenter	2012

Editorial board membership

Accounting, Organizations and Society	2016-
Journal of Management Accounting Research	2016-
Accounting Horizons	2021-24

Ad hoc reviewing

Accounting Review	2018-
Contemporary Accounting Research	2016-
Management Accounting Research	2015-16, 2020-
Management Science	2015-19, 2021-
European Accounting Review	2018, 2020-22
Accounting Horizons	2016
Accounting, Organizations and Society	2015

Professional committees

AAA Annual Meeting Management Accounting Section (MAS) liaison (scheduled)	2025-26
AAA MAS Best Early Career Researcher Award Committee, member	2024
AAA MAS Meeting Doctoral Mentorship Program, mentor	2023
University of Southern Denmark, external faculty recruiting committee member	2023
AAA MAS Meeting Doctoral Consortium, co-director	2021-2022
Decision Sciences Institute (DSI) Annual Meeting, accounting track chair	2022
AAA MAS Outstanding Dissertation Award Committee, member	2016

TEACHING AND UNIVERSITY SERVICE-RELATED ACTIVITIES

Teaching Assignments

Michigan State University:

ACC874 <i>Performance Measurement and Control Systems</i> (development & delivery) – Online MS in Accounting and Data Analytics (asynchronous)	2023-
PIM812 <i>Managerial Accounting</i> – Executive MBA (core)	2020-
PIM812 <i>Managerial Accounting</i> – Executive MBA FLEX (hybrid) option	2020-
MBA812 <i>Accounting Decision Making</i> – Fulltime MBA (core)	2019-
ACC341 <i>Accounting for Management Decision Making</i> – BSc in Accounting	2014-2021

Erasmus University Rotterdam:

<i>International Finance & Control</i> – Master of Accountancy (elective)	2012, 2013
<i>Accounting Research Skills</i> – Master of Accountancy (core)	2013
Committee chair, 30 master theses in accounting	2012, 2013
Committee member, 25 master theses in finance	2012, 2013
Supervisor, 24 bachelor theses	2012, 2013

University of Mannheim:

<i>Introduction to Cost Accounting</i> – Undergraduate course, recitation	2007-2008
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Service Assignments

Michigan State University:

Dissertation committee chair (expected)	
Harlow Lochramirez (co-chair with Chris Hogan)	2024
College undergraduate curriculum committee (UCC), member	2023-
AIS department PhD committee, member	2021-
College master program curriculum committee (MPC), member	2020-
AIS department RPT reading committee, member	2022
Dissertation committee, member	
Aishwarrya (Ash) Deore	2022
Hari Ramasubramanian	2021
Luke Weiler	2019
Global Management Accounting Research Symposium (GMARS), co-organizer	2019, 2022
EMBA Flex LXD – Initiative	2021
AIS department advisory committee (DAC), member	2016-17, 19-20
AIS department faculty search committee, member	2015, 2016

Erasmus University Rotterdam:

Coordinator, CMA (Certified Management Accountant) program	2012-2014
Coordinator, thesis trajectory of accounting master program	2013, 2014

Corporate Engagement – Talks and Presentations

Deloitte	2022-23
Willis Towers Watson	2021
McLaren Health	2019-21
Henry Ford Hospital	2019-
External advisory board meeting, Department of Accounting & Information Systems, Michigan State University	2015
Management and supervisory board meeting of German Federal Employment Agency	2012
Center for Controlling and Management (CCM) meeting	2010

NON-REFEREED PUBLICATIONS

- “Peer Performance and Budgetary Targets”, with S. Kramer, M. Matejka. *Strategic Finance* (2021). [\[link\]](#)
- “Peer Comparisons: Curse or Blessing?” (translated from German). *Controlling & Management Review* (2019), forthcoming.
- “How Fixed Costs Turn Variable” (translated from German). *Controlling & Management Review* (2017), 7, p. 66-70. [\[link\]](#)
- “Perspectives on Working as an Accounting Scholar on Both Sides of the Pond”. *European Accounting Association Newsletter* (2015), 3. [\[link\]](#)
- “Effectiveness of the New Management Control System“ (translated from German), with M.D. Mahlendorf. In: F.-J. Weise, J. Weber, R. Winter, M. Erfort: „Introducing Management Control Systems Successfully in Government Organizations – The Case of the German Federal Employment Agency“, *Advanced Controlling Series* (2014), 89. Wiley, Weinheim.
- “Management Control in German Hospitals: Appraisal and Success Factors“ (translated from German), with J. Weber, M. D. Mahlendorf and F. Kleinschmitt. *Advanced Controlling Series* (2012), 81. Wiley, Weinheim.
- “For-profit Versus Public Hospitals: Are There Differences in Management Accounting? Empirical Evidence from the U.S.“ (translated from German). *Controlling & Management Review* (2011), 55 (4), p. 248-251. [\[link\]](#)
- “Management Control of Umbrella and Single Brands“ (translated from German), with J. Weber. *Controlling & Management Review* (2011), 55 (1), p. 20-25. [\[link\]](#)

PROFESSIONAL EXPERIENCE

WHU-Otto Beisheim School of Management, Center for Controlling and Management (CCM) 2009-2011

Projects and Internships

Siemens Communications Inc., Boca Raton, Florida, USA (<i>strategy analyst</i>)	2008
Oliver Wyman GmbH, Munich, Germany (<i>management consultant</i>)	2007
Deloitte Consulting GmbH, Frankfurt, Germany (<i>advisory consultant in CFO-Services</i>)	2006
ZF Lenksysteme GmbH, Schwäbisch Gmünd, Germany (<i>consultant</i>)	2005
Henkel KGaA, business unit 'Technologies', Düsseldorf, Germany (<i>marketing analyst</i>)	2005